

LOUISIANA

DEPARTMENT of REVENUE

Sheltered Workshops for Persons with Intellectual Disabilities

Application/Exemption Certificate
Louisiana R.S. 47:305.38

Mail to:

Louisiana Department of Revenue
Revenue Processing Center
P. O. Box 4998
Baton Rouge, LA 70821-4998
Phone: (855) 307-3893

PLEASE PRINT OR TYPE.

Sheltered Workshop Information

Name of Sheltered Workshop		
Physical Address		
City	State	ZIP
Mailing Address		
City	State	ZIP
Telephone Number		

Revised Statute 47:305.38 provides a state and local sales tax exemption for sheltered workshops for persons with intellectual disabilities that are licensed by the Louisiana Department of Health and Hospitals/Health Standards Section as a day developmental training center.

- The sales tax exemption applies only on the workshop's sales and purchases of tangible personal property.
- The sales tax exemption does not apply to taxable leases or rentals of tangible personal property or purchases that are subject to state sales tax enumerated in Revised Statute 47:301(14).
- **A copy of the Louisiana Department of Health and Hospitals/Health Standard Section license certifying the sheltered workshop as a day developmental training center is required for approval.**

Questions about the completion of this application should be sent to Sales.Inquiries@la.gov.

Authorized Representative of the Sheltered Workshop Completing this Application

Name	Title
Signature X	Date (mm/dd/yyyy)

FOR OFFICIAL USE

<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	Signature of Department Representative	Date (mm/dd/yyyy)
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